

STATE OF HAWAII-DEPARTMENT OF TAXATION  
**Instructions for Amended  
RENTAL MOTOR VEHICLE AND TOUR VEHICLE  
SURCHARGE TAX RETURNS**

**Important:** If a payment is being made with Form RV-5 or RV-6, make your check or money order payable to "Hawaii State Tax Collector." Write "RV", the filing period, and your R.V. registration number on the check or money order. Also complete Form VP-1, Tax Payment Voucher. Attach both your check or money order and Form VP-1 where indicated on the front of Form RV-5 or RV-6.

**WHEN TO USE AN AMENDED RENTAL  
MOTOR VEHICLE AND TOUR VEHICLE  
SURCHARGE TAX RETURN**

1. The Amended Periodic Rental Motor Vehicle and Tour Vehicle Surcharge Tax Return, Form RV-5, is used to correct a previously filed Rental Motor Vehicle and Tour Vehicle Surcharge Tax Return, Form RV-2. Do **NOT** use this form if the Rental Motor Vehicle and Tour Vehicle Surcharge Tax Annual Return and Reconciliation, Form RV-3, has already been filed for the tax year.
2. The Amended Rental Motor Vehicle and Tour Vehicle Surcharge Tax Annual Return and Reconciliation, Form RV-6, is used to correct a previously filed Rental Motor Vehicle and Tour Vehicle Surcharge Tax Annual Return and Reconciliation, Form RV-3. It is **NOT** necessary to amend both the periodic and annual returns previously filed.

**GENERAL INSTRUCTIONS**

1. Enter the period and/or year which is being amended, your name as it appears on your rental motor vehicle and tour vehicle surcharge tax license, and your identification number in the spaces provided.
2. Follow the Line-By-Line Instructions below for completing the returns.
3. The return must be signed by the individual taxpayer, partner or member, corporate officer, or other individual authorized to sign tax returns on behalf of the taxpayer.
4. Submit the completed return to the district office with which the original return was filed. Mailing addresses are provided at the end of these instructions.

**IMPORTANT:** BE SURE TO KEEP A COPY OF THE COMPLETED AMENDED RETURN FOR YOUR RECORDS.

**LINE-BY-LINE INSTRUCTIONS—FORM RV-5**

1. Enter on lines 1 through 4, in Column A, the correct number of days that your rental motor vehicles were rented, in Column B, the correct number of tour vehicles (8-25 passengers) used, and in Column C, the correct number of tour vehicles (26 or more passengers) used during the period for each district which should have been reported on the original periodic tax return.  
**NOTE:** Entries which were correctly reported on the original return also must be entered on the appropriate line(s). Failure to do so will result in a change from the correct amount to -0-.
2. Add the number of rental motor vehicle days from Column A, the number of tour vehicles used from Column B, and the number of tour vehicles used from Column C for each district (lines 1 through 4), and enter the totals on line 5 in the respective columns.
3. Multiply the number entered on line 5 by the respective tax rates (line 6) and enter the result on line 7.
4. Add Columns A through C, line 7, and enter the total on line 8. This is the correct total tax due. **CAUTION: LINE 8 MUST BE FILLED IN.**
5. Enter on lines 9 and 10 the amounts of any penalty and/or interest assessed as of the date the amended periodic return is filed. Penalty and interest are generally assessed because the original periodic return was filed after the filing deadline or because the taxes due were not paid in full by the filing deadline.
6. Add lines 8 through 10 and enter the total on line 11.
7. Enter on lines 12 through 14 the amounts of any taxes, additional assessments, and penalty and/or interest paid during the period. Include payments made with the original periodic return as well as any supplemental payments made after the original periodic return was filed. **REMINDER:** Any payment made first offsets any interest due, then penalty, then tax due.
8. Add lines 12 through 14 and enter the total on line 15.

9. If line 15 is larger than line 11, subtract line 11 from line 15 and enter the result on line 16. This is the amount of credit to be refunded.
10. If line 11 is larger than line 15, subtract line 15 from line 11 and enter the result on line 17.
11. If the amended return is being filed after the due date of the original periodic return, and if there is an amount entered on line 17, enter on lines 18a and 18b the amounts of any penalty and/or interest now due.
12. Add lines 17, 18a and 18b, and enter the total on line 19.
13. Enter on line 20 the amount of any payment being made with the amended periodic return.
14. Sign and date the amended return.

**LINE-BY-LINE INSTRUCTIONS—FORM RV-6**

1. Enter on lines 1 through 4, in Column A, the correct number of days that your rental motor vehicles were rented, in Column B, the correct number of tour vehicles (8-25 passengers) used, and in Column C, the correct number of tour vehicles (26 or more passengers) used during the entire year for each district which should have been reported on the original annual return and reconciliation.  
**NOTE:** Entries which were correctly reported on the original annual tax return also must be entered on the appropriate line(s). Failure to do so will result in a change from the correct amount to -0-.
2. Add the number of rental motor vehicle days from Column A, the number of tour vehicles used from Column B, and the number of tour vehicles used from Column C for each district (lines 1 through 4), and enter the totals on line 5 in the respective columns.
3. Multiply the number entered on line 5 by the respective tax rates (line 6), and enter the result on line 7.
4. Add Columns A through C, line 7, and enter the total on line 8. This is the correct total tax due. **CAUTION: LINE 8 MUST BE FILLED IN.**
5. Enter on lines 9 and 10 the amounts of any penalty and/or interest assessed as of the date the amended annual return is filed. Penalty and interest are generally assessed because the original annual tax return was filed after the filing deadline or because the tax due was not paid in full by the filing deadline.
6. Add lines 8 through 10 and enter the total on line 11.
7. Enter on lines 12 through 14 the amounts of any taxes, additional assessments, and penalty and/or interest paid during the period. Include payments made with the original periodic and annual returns as well as any supplemental payments made after they were filed. Also report on the reverse side of the Form RV-6 the amounts of any tax payments made. **REMINDER:** Any payment made first offsets any interest due, then penalty, then tax due.
8. Add lines 12 through 14 and enter the total on line 15.
9. Enter the credit claimed on the original annual return on line 16.
10. Subtract line 16 from line 15 and enter the result on line 17.
11. If line 17 is larger than line 11, subtract line 11 from line 17 and enter the result on line 18. This is the amount of credit to be refunded.
12. If line 11 is larger than line 17, subtract line 17 from line 11 and enter the result on line 19.
13. If the amended return is being filed after the due date of the original annual return, and if there is an amount entered on line 19, enter on lines 20a and 20b the amount of any penalty and/or interest now due.
14. Add lines 19, 20a and 20b, and enter the total on line 21.
15. Enter on line 22 the amount of any payment being made with the amended annual return. If the amended return is being filed after the due date of original return, include any additional penalty and interest in your payment.
16. Sign and date the amended return.

**—MAILING ADDRESSES—**

OAHU DISTRICT OFFICE  
P. O. BOX 2430  
HONOLULU, HI 96804-2430

HAWAII DISTRICT OFFICE  
P. O. BOX 937  
HILO, HI 96721-0937

MAUI DISTRICT OFFICE  
P. O. BOX 1427  
WAILUKU, HI 96793-6427

KAUAI DISTRICT OFFICE  
P. O. BOX 1687  
LIHUE, HI 96766-5687